



सत्यमेव जयते

कार्यालय  
प्रधान महालेखाकार (आ.एवं रा.क्षे.ले.प.), गुजरात

Office of the  
Principal Accountant General (E&RSA), Gujarat

क्रमांक:- ई-एस.। (मुख्यालय II)/IR/NAU/नवसारी/2014-15 0w. 936 / 22/03/2016

सेवा में,  
वाणिज्य अधिकारी सह नियंत्रक  
नवसारी कृषि विश्वविद्यालय,  
नवसारी

विषय:- नवसारी कृषि विश्वविद्यालय के वर्ष 2014-15 के लेखों पर निरीक्षण प्रतिवेदन।

महोदय,

मैं इस पत्र के साथ नवसारी कृषि विश्वविद्यालय के वर्ष 2014-15 के लेखों पर निरीक्षण प्रतिवेदन संलग्न कर रहा हूँ। कृपया इस प्रतिवेदन का उत्तर इसके प्राप्त होने के एक महीने के भीतर भेज दिया जाए।

भवदीय



व. लेखापरीक्षा अधिकारी  
आर्थिक क्षेत्र - I

अनुलग्नक :- यथोपरि

ता. 02/03/16

आदेश देया जा रहा है:-

उपरोक्त पत्र के आ मुद्रावली में वर्ष 2014-15 के लेखों पर निरीक्षण प्रतिवेदन के आधारे आ.क्षे.ले.प. के आदेश दे. न देया जा रहा है।

आदेश  
2/3/16

कु.ले.ले.प./22/15  
ता. 02/03/16

आदेश  
प्रतिवेदन

Appropriate identification for point-3 is needed to be communicated

OK - HIGUSS

21/3/16

आ.क्षे.ले.प.

NAU/PSVC/File/116  
In Date 02/03/16  
Out Date 02/03/16

**Inspection Report on the working of the Accounts Officer cum Comptroller Navsari Agricultural University for the period 01.04.14 to 31.03.15.**

**Part - I**

**(A) Introductory:** - Navsari Agricultural University was established on 1 may 2004 under Gujarat Agriculture Universities Act, 2004 for development of Agriculture including many other activities related to agriculture. The accounts of office of the the Accounts Officer cum Comptroller for the period from 1 April 2014 to 31 march 2015 were audited under section 14(1) of the CAG's (DP & CS) Act, 1971.

**Head of Unit:** -Following officer held the charge of the post of the Director of Agriculture, Gandhinagar, for the period covered by audit:-

Sl. No.	Name	Designation	Period	
			From	To
1	Shri D. T. Chaudhary	Accounts Officer cum Comptroller	01.04.14	31.03.15

The grants received and expenditure incurred during the last 3 years were as under: -

(₹ in Crore )

Sl. No.	Year	Grants received	Expenditure incurred	Excess/saving
1	2012-13	169.92	149.72	20.20
2	2013-14	187.68	152.68	35
3	2014-15	200.53	156.47	44.06

**(B) Outstanding Para as previous Inspection Report:-**

Following paras of previous Inspection Reports were outstanding for want of compliance:-

Sl. No.	Period of Audit	Outstanding Paras
1.	2005-06 to 2009-10	7,10,15,16,19,24,28,29,31,32
2.	2010-11	3,4,5,6,11,12
3.	2011-12 to 2013-14	1,2,3,4,5

**Disclaimer Certificate**

*This local audit report has been prepared on the basis of information/records made available to audit by the Accounts Officer cum Comptroller, Navsari Agricultural University. The office of the Pr. Accountant General (Economic & Revenue Sector) Gujarat, Ahmedabad disclaims any responsibility for any mis-information/non-submission of information on the part of the audited entity.*



## PART – II - A

### Para 1: - Irregular expenditure of Dress Allowance

The Director of Student Welfare vide notification no. 463/2014 resolved to approve Revised Regulations of Games and Sports Tournaments of the Navsari Agricultural University. In the above said resolution, rules and regulations for inter college tournaments as well as inter university tournaments were approved.

On test check of the records maintained by the Navsari Agriculture University for the period 2014-15, Audit noticed that inter-polytechnic Kho-Kho and Volleyball tournament of Navsari Agriculture University was had at Waghai (Dangs) on 28.01.15 to 29.01.15. All the participants were given Daily Allowance of @ ₹ 175/day and ₹ 100/day for outstation participants and local participant respectively. The participants were also given Dress Allowance @ ₹ 300 per player. Scrutiny of the notification cited above revealed that there was no such provision for the inter-college tournament participants. This resulted in irregular expenditure of ₹ 40,500/- as shown below.

Sl. No.	College	ParticipantsxDress Allowance @ ₹ 300	Total
1.	Horticulture Polytechnic, Navsari	10x300	3000
2.	Horticulture Polytechnic, Navsari	10x300	3000
3.	Poly. Animal Husbandry, Navsari	10x300	3000
4.	Poly. Animal Husbandry, Navsari	10x300	3000
5.	Agri. Polytechnic, Vyara	10x300	3000
6.	Agri. Polytechnic, Vyara	10x300	3000
7.	PAE, Dediapada	7x300	2100
8.	PAE, Dediapada	8x300	2400
9.	Agri. Polytechnic, Waghai	10x300	3000
10.	Agri. Polytechnic, Waghai	10x300	3000
11.	Agri. Polytechnic, Bharuch	10x300	3000
12.	Agri. Polytechnic, Bharuch	10x300	3000
13.	Polytechnic, Poria	10x300	3000
14.	Polytechnic, Poria	10x300	3000
<b>TOTAL</b>			<b>40500</b>

On this being pointed out in audit, while accepting the para it was stated that there was no provision to give dress allowance @ ₹ 300 in the notification no.463/2014. However, the allowance was paid according to old notification no.328/2011. It was further stated that necessary approval of the committee would be obtained.

Further reply is awaited.



## **Para 2: - Non forfeiture of Unclaimed Deposit**

As per rule 386 of Gujarat Treasury Rules, 2000, if the deposit amount is lying unclaimed for more than three years, the same should be forfeited and credited to Govt. Account as revenue.

Scrutiny of Deposit Register revealed that Navsari Agriculture University had accepted security deposits in form of Fixed Deposits from the contractors out of which deposits amounting to ₹ 22,12,860 in case of 109 contractors is due to be refunded as on 31 March 2012 as shown in the statement enclosed herewith. Being more than three years old, the unclaimed deposits were required to be forfeited by 31 March 2015 and credited in Govt. account.

On this being pointed out in audit, it was replied that activity of refund of deposit is in progress. Unclaimed deposit would be credited in university fund under intimation to audit.

Further reply is awaited

## **Para 3: - Short Recovery of Security Deposit and Performance Bond.**

As per Clause 1 – Terms and Conditions of contract mentioned in tender document, the contractor has to pay Security Deposit (SD) at the rate of 5% (para 208 of GPWD), out of which 50% has to be paid within 10 days from the date of receipt of acceptance of tender and balance 50% is to be recovered from RA Bill. In addition to this, the contractor has to furnish a Performance Bond (PB) @5% in the form of FDR which is to be returned after 5 years from the date of completion of free maintenance period.

Scrutiny of works finalised during the year 2014-15 revealed that Navsari Agriculture University obtained SD and PB based on estimated value instead of actual awarded Contract Value. Since the contract value represents actual outflow of financial resources of organisation and thereby quantifies the extent of financial risks, safeguarding against risk associated with contract should also commensurate with the awarded contract value and not with the estimated value. As per section 21.1 of CPWD Works Manual, 2012 also, the contractor shall deposit 5% of the tendered value as Performance Guarantee.

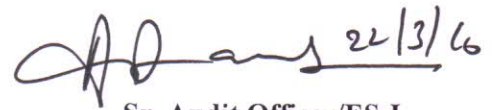
Obtaining SD and PB based on estimated value, instead of contract value has resulted in short recovery of SD and PB amounting to ₹4,50,654/- as per illustrated cases of works completed during the year 2014-15, as shown in Statement-A, attached herewith. This may lead to insufficient risk cover in the event of default by the contractor at any stage of work.

On this being pointed out in audit it was replied that NAU observes the rules of the GPWD. Accordingly SD and PB were obtained on estimated amount. Further, it was stated that the tender papers were prepared in advance which could not be changed afterwards.

The reply is not acceptable as the condition to obtain SD and PB on estimated value or tender value whichever is higher could have been laid down in draft tender papers itself. for protection and recovery of amounts in the event of default by the contractor.

Further reply is awaited.

(Approved by Deputy Accountant General/ES-I)

A handwritten signature in black ink, appearing to be 'A. D. Singh', with the date '22/3/16' written to the right of the signature.

Sr. Audit Officer/ES-I